

Form <b>F-66 (IA-2)</b> (6-30-2016)					
STATE OF IOWA  2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016  CITY OF _____ ROLAND _____, IOWA DUE: December 1, 2016		16208501100000 City of Roland 202 E Ash St. Roland, IA 50236  <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		396,348		396,348	381,716
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		396,348		396,348	381,716
Delinquent property taxes		0		0	
TIF revenues		0		0	
Other city taxes		163,745	0	163,745	177,432
Licenses and permits		4,050	0	4,050	550
Use of money and property		15,439	5,037	20,476	14,325
Intergovernmental		578,486	0	578,486	157,535
Charges for fees and service		35,445	551,285	586,730	577,066
Special assessments		0	0	0	
Miscellaneous		20,257	0	20,257	84,800
Other financing sources		272,699	0	272,699	937,000
Total revenues and other sources		1,486,469	556,322	2,042,791	2,330,424
Expenditures and Other Financing Uses					
Public safety		125,814	0	125,814	135,194
Public works		268,628	0	268,628	264,699
Health and social services		1,861	0	1,861	1,900
Culture and recreation		207,649	0	207,649	219,525
Community and economic development		30,150	0	30,150	75,627
General government		119,065	0	119,065	123,378
Debt service		40,235	0	40,235	42,554
Capital projects		369,054	0	369,054	709,000
Total governmental activities expenditures		1,162,456	0	1,162,456	1,571,877
Business type activities		0	540,556	540,556	597,141
Total ALL expenditures		1,162,456	540,556	1,703,012	2,169,018
Other financing uses, including transfers out		271,299	1,400	272,699	160,000
Total ALL expenditures/And other financing uses		1,433,755	541,956	1,975,711	2,329,018
Excess revenues and other sources over (Under) Expenditures/And other financing uses		52,714	14,366	67,080	1,406
Beginning fund balance July 1, 2015		1,005,887	541,181	1,547,068	
Ending fund balance June 30, 2016		1,058,601	555,547	1,614,148	1,406
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016		Amount - Omit cents
General obligation debt		\$ 0	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 3,521,846
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/02/2016	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
JODI MEREDITH		→	(515)388-4861		
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/16/2016	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF ROLAND						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	354,943			41,405			396,348			396,348	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	354,943	0		41,405	0		396,348		T01	396,348	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	354,943	0		41,405	0	0	396,348			396,348	6
7	TIF revenues							0		T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	1,279						1,279		T15	1,279	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		162,466					162,466		T09	162,466	14
15	TOTAL OTHER CITY TAXES	1,279	162,466	0	0	0	0	163,745	0		163,745	15
16	Section B - LICENSES AND PERMITS	4,050						4,050		T29	4,050	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,211	133					1,344	546	U20	1,890	18
19	Rents and royalties	1,795						1,795		U40	1,795	19
20	Other miscellaneous use of money and property	12,300						12,300	4,491	U20	16,791	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	15,306	133	0	0	0	0	15,439	5,037		20,476	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants					378,002		378,002		B89	378,002	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	378,002	0	378,002	0		378,002	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROLAND						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		158,676					158,676		C46	158,676	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	2,467						2,467		C89	2,467	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	5,325			618			5,943		C89	5,943	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	7,792	158,676	0	618	0	0	167,086	0		167,086	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	17,606						17,606		D89	17,606	64				
65	Township contributions	15,792						15,792		D89	15,792	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	33,398	0	0	0	0	0	33,398	0		33,398	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	41,190	158,676	0	618	378,002	0	578,486	0		578,486	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	231,528	A91	231,528	73				
74	Sewer							0	208,655	A8Ø	208,655	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	111,102	A81	111,102	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROLAND						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A5Ø	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	30,772						30,772		A61	30,772	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	4,673						4,673			4,673	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	35,445	0	0	0	0	0	35,445	551,285		586,730	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	5,333						5,333		U99	5,333	108				
109	Deposits and sales/fuel tax refunds	9,985						9,985		U99	9,985	109				
110	Sale of property and merchandise	3,267						3,267		U11	3,267	110				
111	Fines	1,672						1,672		U30	1,672	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	20,257	0	0	0	0	0	20,257	0		20,257	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROLAND						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	472,470	321,275	0	42,023	378,002	0	1,213,770	556,322		1,770,092	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	196,466	37,417		1,399	37,417		272,699			272,699	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	196,466	37,417	0	1,399	37,417	0	272,699	0		272,699	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	668,936	358,692	0	43,422	415,419	0	1,486,469	556,322		2,042,791	132				
133												133				
134	Beginning fund balance July 1, 2015	807,508	198,161		218			1,005,887	541,181		1,547,068	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,476,444	556,853	0	43,640	415,419	0	2,492,356	1,097,503		3,589,859	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 CITY OF ROLAND						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	70,838						70,838		E62	70,838	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	34,102						34,102		E24	34,102	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	20,812						20,812		E32	20,812	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction	62						62		F66	62	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	125,814	0		0	0	0	125,814			125,814	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROLAND		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			41
42	Roads, bridges, sidewalks — Current operation	120,173	126,199					246,372		E44	246,372	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	22,256						22,256		E44	22,256	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	142,429	126,199		0	0	0	268,628			268,628	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF ROLAND						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	1,861						1,861		E32	1,861	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,861	0		0	0	0	1,861			1,861	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF ROLAND						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	89,698						89,698		E52	89,698	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	891						891		E61	891	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	49,784						49,784		E61	49,784	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	66,600						66,600		E61	66,600	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	676						676		E03	676	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	207,649	0		0	0	0	207,649			207,649	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		30,150					30,150		E89	30,150	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	30,150	0	0	0	0	30,150			30,150	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROLAND						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
159	Section F — GENERAL GOVERNMENT											159				
160	Mayor, council and city manager — Current operation	4,063						4,063		E29	4,063	160				
161	Purchase of land and equipment							0		G29	0	161				
162	Clerk, Treasurer, financial administration — Current operation	29,551						29,551		E23	29,551	162				
163	Purchase of land and equipment							0		G23	0	163				
164	Elections — Current operation	1,062						1,062		E89	1,062	164				
165	Purchase of land and equipment							0		G89	0	165				
166	Legal services and city attorney — Current operation	1,995						1,995		E25	1,995	166				
167	Purchase of land and equipment							0		G25	0	167				
168	City hall and general buildings — Current operation	72,426						72,426		E31	72,426	168				
169	Purchase of land and equipment							0		G31	0	169				
170	Construction							0		F31	0	170				
171	Tort liability — Current operation	9,968						9,968		E89	9,968	171				
172	Other general government — Current operation							0		E89	0	172				
173	Purchase of land and equipment							0		G89	0	173				
174								0			0	174				
175								0			0	175				
176	TOTAL GENERAL GOVERNMENT	119,065	0	0	0	0	0	119,065			119,065	176				
177	Section G — DEBT SERVICE							0			0	177				
178	2010 STREET				40,235			40,235			40,235	178				
179								0			0	179				
180								0			0	180				
181								0			0	181				
182	TOTAL DEBT SERVICE	0	0	0	40,235	0	0	40,235			40,235	182				
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183				
184	FIRE, RRT, RD GEN, LIBRARY, PARK, POOL, LIFT STATION					369,054		369,054			369,054	184				
185								0			0	185				
186								0			0	186				
187	Subtotal Regular Capital Projects	0	0			0	369,054	0			369,054	187				
188	— TIF CAPITAL PROJECTS — Specify										0	188				
189								0			0	189				
190								0			0	190				
191								0			0	191				
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192				
193	TOTAL CAPITAL PROJECTS	0	0	0	0	369,054	0	369,054			369,054	193				
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	596,818	156,349	0	40,235	369,054	0	1,162,456			1,162,456	194				
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195				
196												196				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROLAND		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								276,017	E91	276,017	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								165,345	E80	165,345	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								99,194	E81	99,194	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ROLAND						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation									E89	0	238				
239	Purchase of land and equipment									G89	0	239				
240	Construction									F89	0	240				
241												241				
242	Enterprise Debt Service										0	242				
243	Enterprise Capital Projects										0	243				
244	Enterprise TIF Capital Projects										0	244				
245	Internal service funds — Specify											245				
246											0	246				
247											0	247				
248											0	248				
249											0	249				
250											0	250				
251	TOTAL BUSINESS TYPE ACTIVITIES								540,556		540,556	251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	596,818	156,349	0	40,235	369,054	0	1,162,456	540,556		1,703,012	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254				
255	Regular transfers out	93,046	162,466		0	15,787		271,299	1,400		272,699	255				
256	Internal TIF loans/repayments and transfers out							0			0	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	93,046	162,466	0	0	15,787	0	271,299	1,400		272,699	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	689,864	318,815	0	40,235	384,841	0	1,433,755	541,956		1,975,711	259				
260												260				
261	Ending fund balance June 30, 2016:											261				
262	Governmental:											262				
263	Nonspendable							0			0	263				
264	Restricted		238,038		3,405	30,578		272,021			272,021	264				
265	Committed							0			0	265				
266	Assigned	0	0					0			0	266				
267	Unassigned	786,580						786,580			786,580	267				
268	Total Governmental	786,580	238,038	0	3,405	30,578	0	1,058,601			1,058,601	268				
269	Proprietary								555,547		555,547	269				
270	Total ending fund balance June 30, 2016	786,580	238,038	0	3,405	30,578	0	1,058,601	555,547		1,614,148	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,476,444	556,853	0	43,640	415,419	0	2,492,356	1,097,503		3,589,859	271				
272												272				

**Cell:** B36  
**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37  
**Comment:** Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38  
**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).  
  
Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.  
  
Likewise, if the City transferred the comitted funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39  
**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40  
**Comment:** Remaining or residual classification for the General Fund.  
  
Deficit balances in funds other than the General Fund should be reported as unassigned.

<div>Part IIIINTERGOVERNMENTAL EXPENDITURES</div> <div>CITY OF ROLAND</div> <div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.</div>									
Purpose		Amount paid to other local governments			Purpose		Amount paid to State		
Correction.....		M05 \$			Highways.....		L44 \$		
Health.....		M32			All other.....		L89 \$		
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IVSALARIES AND WAGES			
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.			
Total salaries and wages paid.....		Amount - Omit cents	
		200 \$	272,000

Part VDEBT OUTSTANDING, ISSUED, AND RETIRED								
A. Long-term debt								
Purpose	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	0	0	0	0	0	0	0	0

B. Short-term debt			Amount - Omit cents		
Outstanding as of JULY 1, 2015			61V \$		
Outstanding as of JUNE 30, 2016			64V \$		

Part VIDEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents			
Assessed Valuations by Levy Authority and County, AY2014/FY2016							
Actual valuation -- January 1, 2014				\$	70,436,923	x .05 = \$	3,521,846

Part VIICASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016							
Type of asset	Amount - Omit cents						
	Bond and interest funds (a)	Bond construction funds (b)		Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61		
	\$		\$			1,614,148	1,614,148
	REMARKS						V98